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 5. (Amended) The polarizing element according to claim 4, wherein the cholesteric liquid crystal layer has a superimposed structure of cholesteric liquid crystal layers different from each other in a helical pitch of the Grandjean orientation.

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 15. (Amended) The method according to claim 13, wherein the reflective polarizing plate is a combination of a circularly-polarized light separation plate and a retardation plate.

Please add new claims 18-24 as follows:

19 18. (New) The polarizing element according to claim 1, wherein the reflective polarizing plate is a linearly-polarized light separation plate.

20 19. (New) The polarizing element according to claim 1, wherein the reflective polarizing plate is a circularly-polarized light separation plate.

21 20. (New) The polarizing element according to claim 19, wherein the circularly-polarized light separation plate comprises a cholesteric liquid crystal layer.

22 21. (New) The polarizing element according to claim 20, wherein the cholesteric liquid crystal layer is a liquid crystal polymer layer that is Grandjean-oriented on a transparent polymer substrate via an orientation film.

23 22. (New) The polarizing element according to claim 21, wherein the cholesteric liquid crystal layer has a superimposed structure of cholesteric liquid crystal layers different from each other in a helical pitch of the Grandjean orientation.

24 23. (New) The method according to claim 13, wherein the reflective polarizing plate is a linearly-polarized light separation plate.

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25 ~~24~~. (New) The method according to claim 13, wherein the reflective polarizing plate is a circularly-polarized light separation plate.